

## **EXHIBIT C**

### **Chart of Accounts**

## Account List

Account ID	Description	Type
01-1000	Lakeside Bank	Other Current Assets
01-1010	Cole Taylor General	Cash
01-1011	Cole Taylor Op 2	Cash
01-1020	American National, checking	Other Current Assets
01-1021	Checking - Chase	Cash
01-1022	Operating Acct - ACB	Cash
01-1023	Operating Acct 2 - ACB	Cash
01-1024	Operating Acct 3 - ACB	Cash
01-1030	American National, deposits	Other Current Assets
01-1031	Escrow - Chase	Cash
01-1032	ACB Escrow Account	Cash
01-1033	CTB Escrow Account	Cash
01-1040	American National, taxes	Other Current Assets
01-1041	Tax - Chase	Cash
01-1098	Undeposited cash	Other Current Assets
01-1099	Cash transfers	Other Current Assets
01-1100	Accounts receivable	Accounts Receivable
01-1101	Unbilled receivables	Other Current Assets
01-1130	Accounts Receivable, Ushman	Other Current Assets
01-1150	Accounts receivable, commission	Other Current Assets
01-1160	Accounts receivable, CABS	Other Current Assets
01-1165	Accts Receivable, Term Fees	Other Current Assets
01-1166	CA Teleconnect Fund Receivable	Other Current Assets
01-1170	Allowance for Doubtful Account	Other Current Assets
01-1175	Allowance for Term Fees	Other Current Assets
01-1300	Other receivable	Other Current Assets
01-1450	Deposit	Other Current Assets
01-1499	Equipment not placed in svc	Other Current Assets
01-1569	Network - CPE	Fixed Assets
01-1570	Equipment	Fixed Assets
01-1571	Less A/D	Fixed Assets
01-1572	Less A/D Network	Accumulated Depreciation
01-1574	Network Licenses	Fixed Assets
01-1575	Network Equipment	Fixed Assets
01-1576	Network - Transport Equipment	Fixed Assets
01-1577	Network Router Equipment	Fixed Assets
01-1578	Network Test Equipment	Fixed Assets
01-1579	Network - servers	Fixed Assets
01-1580	Furniture and fixtures	Fixed Assets
01-1581	Less A/D	Other Current Assets
01-1590	Leasehold Improvements	Fixed Assets
01-1600	Artwork	Fixed Assets
01-1700	Officers' loans receivable	Other Current Assets
01-1710	Loan receivable	Other Assets
01-1711	Loan Receivable-MW	Other Assets
01-1712	Loan Receivable-SN	Other Assets
01-1713	Loan Receivable - KG	Other Assets
01-1730	Loan Receivable-Broadband	Other Current Assets
01-1740	Software and Systems	Other Assets
01-1741	Less Accum. Amortization	Other Assets
01-1750	Estimated tax payments	Other Assets
01-1772	Advanced Commissions	Other Current Assets
01-1773	Pre-Paid Other	Other Current Assets
01-1774	Prepaid Insurance	Other Current Assets
01-1775	Prepaid Commissions	Other Current Assets
01-1776	Accumulated Amortization-Comm	Other Current Assets

## Account List

Account ID	Description	Type
01-1810	Other Assets	Other Assets
01-1811	Ushman Purchase	Other Assets
01-1812	Customer List	Other Assets
01-1850	Goodwill	Other Current Assets
01-1900	Signing Bonus	Other Current Assets
01-1901	Less Accum Amort-Signing Bonus	Other Current Assets
01-1905	Contract Assistance	Other Current Assets
01-1906	Less Accum Amort-Contract Asst	Other Current Assets
01-1910	Deferred Installation charges	Other Assets
01-1911	Less Accum. Amortization	Other Assets
01-1915	Deferred Optimization NRC's	Other Assets
01-1916	Less Accum Amort - Network Opt	Other Assets
01-1920	Network Installations	Other Assets
01-1921	Accumulated Amortization-Netwo	Other Current Assets
01-1975	911 Set Up Charges	Other Assets
02-2000	Accounts payable	Accounts Payable
02-2001	Accrued expense	Other Current Liabilities
02-2002	Carrier Disputes	Other Current Liabilities
02-2003	Commission Accrual 5%	Other Current Liabilities
02-2004	LH Loan Payable - Short Term	Other Current Liabilities
02-2005	Deferred Rent Expense	Other Current Liabilities
02-2006	ACB Loan Payable - Short Term	Other Current Liabilities
02-2007	Other Current Liabilities	Other Current Liabilities
02-2010	Customer deposits-Escrow	Other Current Liabilities
02-2019	ACB Line of Credit	Other Current Liabilities
02-2020	N/P Line of Credit	Other Current Liabilities
02-2021	LH Loan Payable - Long Term	Long Term Liabilities
02-2022	ACB Loan Payable - Long Term	Long Term Liabilities
02-2023	CTB Loan Payable - Long Term	Long Term Liabilities
02-2065	Termination Fees Liability	Other Current Liabilities
02-2066	Employee Bonus Payable	Other Current Liabilities
02-2070	Officer Bonus Payable	Other Current Liabilities
02-2071	Accrued Bad Debt	Other Current Liabilities
02-2072	Accrued Bad Debt - Term	Other Current Liabilities
02-2090	Notes Payable - Short Term	Other Current Liabilities
02-2100	Employee health ins payable	Other Current Liabilities
02-2105	Dental Insurance Payable	Other Current Liabilities
02-2110	401K Payable	Other Current Liabilities
02-2115	FSA Employee Accounts	Other Current Liabilities
02-2120	Customer security deposits	Other Current Liabilities
02-2150	Due to Ushman/Bank	Other Current Liabilities
02-2190	Sales taxes payable	Other Current Liabilities
02-2200	Federal withholding tax payabl	Other Current Liabilities
02-2210	Social Security tax payable	Other Current Liabilities
02-2212	Medicare tax payable	Other Current Liabilities
02-2220	St-Tax Accrual	Other Current Liabilities
02-2280	Accrued FUTA	Other Current Liabilities
02-2290	Accrued distributions	Other Current Liabilities
02-2300	Notes Payable -long term	Other Current Liabilities
02-2301	Notes Payable-long term	Other Current Liabilities
02-2617	Sales tax payable	Other Current Liabilities
02-2800	Loans payable, officers	Other Current Liabilities
02-2900	Notes payable - Officer	Other Current Liabilities
02-2901	State tax provision	Other Current Liabilities
03-3000	Common Stock	Equity-does not close
03-3035	Paid in capital	Equity-does not close

## Account List

Account ID	Description	Type
03-3036	Additional Paid in capital	Equity-does not close
03-3040	Retained Earnings	Equity-Retained Earnings
03-3160	Barkley Distribution	Equity-does not close
03-3161	Jozwiak Distribution	Equity-does not close
03-3162	Honea Distribution	Equity-does not close
03-6161	Depreciation - Network	Expenses
03-6325	ADP 401K fees	Expenses
03-6550	Bad debts	Expenses
03-6555	Taxes, Interest & Penalties	Expenses
10-4000	Sales, On Net	Income
10-4005	Less Signing Bonus Amort	Income
10-4010	Sales, resale	Income
10-4015	Network Maintenance Fee	Income
10-4020	Sales, Nat'l Access Fee	Income
10-4025	Toll Free Line Fees	Income
10-4030	Non-RBOC	Income
10-4035	Short Duration Surcharge	Income
10-4040	Regulatory Compliance Fee	Income
10-4050	Late Charges Income	Income
10-4060	Termination Fee Income	Income
10-4070	Sales, CABS	Income
10-4080	Sales, Comm	Income
10-4090	Less Credits Applied	Income
10-4091	Less communication taxes	Income
10-4100	Sales, miscellaneous	Income
10-4110	Finance charge income	Income
10-4111	Equipment rental income	Income
10-4280	Sales discounts	Income
10-4310	Purchases	Income
10-4410	Purchases discounts	Income
10-5020	Commissions, Sales ASM	Cost of Sales
10-5030	Commissions, Direct Sales	Cost of Sales
10-5035	Commissions-DSD Leads	Cost of Sales
10-5040	Commissions - POTS	Cost of Sales
10-5050	Commissions & Bonuses - Agents	Cost of Sales
10-5060	Commissions, Operations	Cost of Sales
10-5080	Amortization of Ppd Com Bonus	Cost of Sales
10-6001	Salaries, VP Sales	Expenses
10-6002	Salaries, Sales ASM	Expenses
10-6003	Salaries, Sales Support	Expenses
10-6005	Salaries, Direct Sales	Expenses
10-6010	Employee Bonus	Expenses
10-6020	Advertising	Expenses
10-6030	Tradeshows and Events	Expenses
10-6040	Brochures & Catalogues	Expenses
10-6050	Outside services	Expenses
10-6060	Auto, Telephone, & Travel	Expenses
10-6070	Meals & Entertainment	Expenses
10-6080	Dues & subscriptions	Expenses
10-6090	Postage, Overnight, & Freight	Expenses
10-6100	Misc Expense	Expenses
15-6001	Salaries, VP Marketing	Expenses
15-6004	Salaries, Marketing	Expenses
15-6010	Employee Bonus	Expenses
15-6020	Advertising	Expenses
15-6030	Tradeshows & Events	Expenses



## Account List

Account ID	Description	Type
15-6040	Brochures & catalogues	Expenses
15-6050	Outside Services	Expenses
15-6060	Auto, Telephone & Travel	Expenses
15-6070	Meals & Entertainment	Expenses
15-6080	Dues & Subscriptions	Expenses
15-6090	Postage, Overnight, & Freight	Expenses
15-6100	Misc Exp	Expenses
20-5010	Billing services	Expenses
20-6010	Employee Bonus	Expenses
20-6030	Tradeshows & Events	Expenses
20-6050	Outside services	Expenses
20-6060	Auto, Telephone, & Travel	Expenses
20-6070	Meals & Entertainment	Expenses
20-6080	Dues & subscriptions	Expenses
20-6090	Postage & Overnight	Expenses
20-6100	Misc Expense	Expenses
20-6150	Salaries, Ops VP	Expenses
20-6151	Salaries, Service Delivery	Expenses
20-6152	Salaries, Service Management	Expenses
20-6154	Salaries, CE	Expenses
20-6155	Salaries, Order Processing	Expenses
20-6156	Salaries, Billing	Expenses
20-6157	Salaries, Product Management	Expenses
25-6010	Employee Bonus	Expenses
25-6030	Tradeshows & Events	Expenses
25-6050	Outside Services	Expenses
25-6060	Auto, Telephone, & Travel	Expenses
25-6070	Meals & Entertainment	Expenses
25-6080	Dues & subscriptions	Expenses
25-6090	Postage, Overnight & Freight	Expenses
25-6100	Misc Expense	Expenses
25-6110	IT	Expenses
25-6115	BTT Expenses	Expenses
25-6120	Rent - Colo	Expenses
25-6130	Utility - Colo	Expenses
25-6140	Network Services	Expenses
25-6150	Salaries, VP of Engineering	Expenses
25-6153	Salaries, Network Services	Expenses
25-6155	Salaries, BTT	Expenses
25-6157	Salaries, IT	Expenses
30-6010	Bonuses	Expenses
30-6050	Outside services	Expenses
30-6070	Meals & Entertainment	Expenses
30-6080	Dues & subscriptions	Expenses
30-6100	Misc Expense	Expenses
30-6111	Bad Debt-Terminations	Expenses
30-6115	Bad Debt - CAB's	Expenses
30-6350	Auto & Travel	Expenses
30-6360	Bad Debt Write Offs	Expenses
30-6370	Bank service charges	Expenses
30-6380	Merchant Credit Card Fees	Expenses
30-6390	Contributions	Expenses
30-6410	Leased equipment	Expenses
30-6420	Utilities	Expenses
30-6430	Insurance, general	Expenses
30-6440	Insurance, officers' life	Expenses

## Account List

Account ID	Description	Type
30-6450	Legal	Expenses
30-6460	Accounting	Expenses
30-6470	Office expense	Expenses
30-6475	Office meetings	Expenses
30-6490	Postage Expense	Expenses
30-6500	Rent expense	Expenses
30-6510	Repairs & maintenance	Expenses
30-6520	State compliance fees	Expenses
30-6530	Supplies expense	Expenses
30-6550	Taxes, State	Expenses
30-6560	Telephone	Expenses
30-6570	Fines & Penalties	Expenses
30-6580	Moving expenses	Expenses
30-6600	Salaries, Executives	Expenses
30-6601	Salaries, VP	Expenses
30-6602	Salaries, Admin	Expenses
30-6603	Salaries, A/R	Expenses
30-6604	Salaries, Accounting	Expenses
30-6605	Salaries, Cost/Audit/Pricing	Expenses
30-6606	Salaries, HR	Expenses
30-6607	Salaries - Legal	Expenses
30-6608	Salaries, Owners	Expenses
30-6609	Commissions, Owners	Expenses
30-7005	Income Taxes	Expenses
30-7010	Depreciation expense	Expenses
30-7015	Amortization Expense	Expenses
30-7020	Amortization expense	Expenses
30-7030	Interest, income	Income
30-7031	Interest income	Income
30-7040	Interest expense	Expenses
30-7050	Loss on disposal of assets	Expenses
30-7060	Amortization, deferred install	Expenses
30-8000	Cumulative effect-acct. change	Expenses
30-9999	Temporary distrib.	Expenses
33-6011	Employer Social Security	Expenses
33-6015	Employer Medicare	Expenses
33-6295	Insurance,employee group	Expenses
33-6300	Aflac - Q	Expenses
33-6305	Owners' Insurance	Expenses
33-6310	Dental, Vision and Life	Expenses
33-6320	Employee Transportation Benefit	Expenses
33-6330	401K Expense	Expenses
33-6340	Morale	Expenses
33-6400	Educational & Training	Expenses
33-6480	ADP fees	Expenses
33-6485	ADP 401k Fees	Expenses
33-6500	Recruiting Expense	Expenses
33-6540	Taxes, payroll	Expenses
50-0000	On-Net OUTOFBALANCE General Ge	Cost of Sales
50-0100	On-Net OUTOFBALANCE DS1 Genera	Cost of Sales
50-0300	On-Net OUTOFBALANCE Network Ge	Cost of Sales
50-1000	On-Net MRC General General Pro	Cost of Sales
50-1100	On-Net MRC DS1 General Product	Cost of Sales
50-1300	On-Net MRC Network General Pro	Cost of Sales
50-1500	OnNet MRC Advanced Products	Cost of Sales
50-2000	On-Net OCC General General Pro	Cost of Sales

## Account List

Account ID	Description	Type
50-2100	On-Net OCC DS1 General Product	Cost of Sales
50-2300	On-Net OCC Network General Pro	Cost of Sales
50-3000	On-Net LPC General General Pro	Cost of Sales
50-3100	On-Net LPC DS1 General Product	Cost of Sales
50-3300	On-Net LPC Network General Pro	Cost of Sales
50-4000	On-Net Tax General General Pro	Cost of Sales
50-4100	On-Net Tax DS1 General Product	Cost of Sales
50-4300	On-Net Tax Network General Pro	Cost of Sales
50-5000	Network - Cost of Goods Sold	Cost of Sales
50-5001	On-Net Surcharge General Gener	Cost of Sales
50-5100	On-Net Surcharge DS1 General P	Cost of Sales
50-5300	On-Net Surcharge Network Gener	Cost of Sales
50-6000	On-Net USAGE General General P	Cost of Sales
50-6100	On-Net USAGE DS1 General Produ	Cost of Sales
50-6300	On-Net USAGE Network General P	Cost of Sales
50-7000	On-Net MANUALDISPUTES General	Cost of Sales
50-7100	On-Net MANUALDISPUTES DS1 Gene	Cost of Sales
50-7300	On-Net MANUALDISPUTES Network	Cost of Sales
50-8000	On-Net ADJUSTMENT General Gene	Cost of Sales
50-8100	On-Net ADJUSTMENT DS1 General	Cost of Sales
50-8300	On-Net ADJUSTMENT Network Gene	Cost of Sales
50-9000	On-Net MANUALADJUSTMENTS Gener	Cost of Sales
50-9100	On-Net MANUALADJUSTMENTS DS1 G	Cost of Sales
50-9300	On-Net MANUALADJUSTMENTS Netwo	Cost of Sales
53-0000	On-Net OUTOFBALANCE General Ge	Cost of Sales
53-0100	On-Net OUTOFBALANCE DS1 Genera	Cost of Sales
53-0300	On-Net OUTOFBALANCE Network Ge	Cost of Sales
53-1000	On-Net MRC General General Pro	Cost of Sales
53-1100	On-Net MRC DS1 General Product	Cost of Sales
53-1300	On-Net MRC Network General Pro	Cost of Sales
53-1500	OnNet MRC Advanced Products	Cost of Sales
53-2000	On-Net OCC General General Pro	Cost of Sales
53-2100	On-Net OCC DS1 General Product	Cost of Sales
53-2300	On-Net OCC Network General Pro	Cost of Sales
53-3000	On-Net LPC General General Pro	Cost of Sales
53-3100	On-Net LPC DS1 General Product	Cost of Sales
53-3300	On-Net LPC Network General Pro	Cost of Sales
53-4000	On-Net Tax General General Pro	Cost of Sales
53-4100	On-Net Tax DS1 General Product	Cost of Sales
53-4300	On-Net Tax Network General Pro	Cost of Sales
53-5000	On-Net Surcharge General Gener	Cost of Sales
53-5001	On-Net Surcharge General Gener	Cost of Sales
53-5100	On-Net Surcharge DS1 General P	Cost of Sales
53-5300	On-Net Surcharge Network Gener	Cost of Sales
53-6000	On-Net USAGE General General P	Cost of Sales
53-6100	On-Net USAGE DS1 General Produ	Cost of Sales
53-6300	On-Net USAGE Network General P	Cost of Sales
53-7000	On-Net MANUALDISPUTES General	Cost of Sales
53-7100	On-Net MANUALDISPUTES DS1 Gene	Cost of Sales
53-7300	On-Net MANUALDISPUTES Network	Cost of Sales
53-8000	On-Net ADJUSTMENT General Gene	Cost of Sales
53-8100	On-Net ADJUSTMENT DS1 General	Cost of Sales
53-8300	On-Net ADJUSTMENT Network Gene	Cost of Sales
53-9000	On-Net MANUALADJUSTMENTS Gener	Cost of Sales
53-9100	On-Net MANUALADJUSTMENTS DS1 G	Cost of Sales
53-9300	On-Net MANUALADJUSTMENTS Netwo	Cost of Sales



## Account List

Account ID	Description	Type
55-0000	Resale OUTOFBALANCE General Ge	Cost of Sales
55-0100	Resale OUTOFBALANCE DS1 Genera	Cost of Sales
55-0200	Resale OUTOFBALANCE POTS Gener	Cost of Sales
55-0400	Resale OUTOFBALANCE High-Bandw	Cost of Sales
55-0500	Resale OUTOFBALANCE Advanced P	Cost of Sales
55-0600	Resale OUTOFBALANCE MISC Gener	Cost of Sales
55-1000	Resale MRC General General Pro	Cost of Sales
55-1100	Resale MRC DS1 General Product	Cost of Sales
55-1200	Resale MRC POTS General Produc	Cost of Sales
55-1400	Resale MRC High-Bandwidth Gene	Cost of Sales
55-1500	Resale MRC Advanced Products G	Cost of Sales
55-1600	Resale MRC MISC General Produc	Cost of Sales
55-2000	Resale OCC General General Pro	Cost of Sales
55-2100	Resale OCC DS1 General Product	Cost of Sales
55-2200	Resale OCC POTS General Produc	Cost of Sales
55-2400	Resale OCC High-Bandwidth Gene	Cost of Sales
55-2500	Resale OCC Advanced Products G	Cost of Sales
55-2600	Resale OCC MISC General Produc	Cost of Sales
55-3000	Resale LPC General General Pro	Cost of Sales
55-3100	Resale LPC DS1 General Product	Cost of Sales
55-3200	Resale LPC POTS General Produc	Cost of Sales
55-3400	Resale LPC High-Bandwidth Gene	Cost of Sales
55-3500	Resale LPC Advanced Products G	Cost of Sales
55-3600	Resale LPC MISC General Produc	Cost of Sales
55-4000	Resale Tax General General Pro	Cost of Sales
55-4100	Resale Tax DS1 General Product	Cost of Sales
55-4200	Resale Tax POTS General Produc	Cost of Sales
55-4400	Resale Tax High-Bandwidth Gene	Cost of Sales
55-4500	Resale Tax Advanced Products G	Cost of Sales
55-4600	Resale Tax MISC General Produc	Cost of Sales
55-5000	Resale Surcharge General Gener	Cost of Sales
55-5002	Resale - Cost of goods sold	Cost of Sales
55-5100	Resale Surcharge DS1 General P	Cost of Sales
55-5200	Resale Surcharge POTS General	Cost of Sales
55-5400	Resale Surcharge High-Bandwidt	Cost of Sales
55-5500	Resale Surcharge Advanced Prod	Cost of Sales
55-5600	Resale Surcharge MISC General	Cost of Sales
55-6000	Resale USAGE General General P	Cost of Sales
55-6100	Resale USAGE DS1 General Produ	Cost of Sales
55-6200	Resale USAGE POTS General Prod	Cost of Sales
55-6400	Resale USAGE High-Bandwidth Ge	Cost of Sales
55-6500	Resale USAGE Advanced Products	Cost of Sales
55-6600	Resale USAGE MISC General Prod	Cost of Sales
55-7000	Resale MANUALDISPUTES General	Cost of Sales
55-7100	Resale MANUALDISPUTES DS1 Gene	Cost of Sales
55-7200	Resale MANUALDISPUTES POTS Gen	Cost of Sales
55-7400	Resale MANUALDISPUTES High-Ban	Cost of Sales
55-7500	Resale MANUALDISPUTES Advanced	Cost of Sales
55-7600	Resale MANUALDISPUTES MISC Gen	Cost of Sales
55-8000	Resale ADJUSTMENT General Gene	Cost of Sales
55-8100	Resale ADJUSTMENT DS1 General	Cost of Sales
55-8200	Resale ADJUSTMENT POTS General	Cost of Sales
55-8400	Resale ADJUSTMENT High-Bandwid	Cost of Sales
55-8500	Resale ADJUSTMENT Advanced Pro	Cost of Sales
55-8600	Resale ADJUSTMENT MISC General	Cost of Sales
55-9000	Resale MANUALADJUSTMENTS Gener	Cost of Sales



## Account List

Account ID	Description	Type
55-9100	Resale MANUALADJUSTMENTS DS1 G	Cost of Sales
55-9200	Resale MANUALADJUSTMENTS POTS	Cost of Sales
55-9400	Resale MANUALADJUSTMENTS High-	Cost of Sales
55-9500	Resale MANUALADJUSTMENTS Advan	Cost of Sales
55-9600	Resale MANUALADJUSTMENTS MISC	Cost of Sales
57-0000	Resale OUTFBALANCE General Ge	Cost of Sales
57-0100	Resale OUTFBALANCE DS1 Genera	Cost of Sales
57-0200	Resale OUTFBALANCE POTS Gener	Cost of Sales
57-0400	Resale OUTFBALANCE High-Bandw	Cost of Sales
57-0500	Resale OUTFBALANCE Advanced P	Cost of Sales
57-0600	Resale OUTFBALANCE MISC Gener	Cost of Sales
57-1000	Resale MRC General General Pro	Cost of Sales
57-1100	Resale MRC DS1 General Product	Cost of Sales
57-1200	Resale MRC POTS General Produc	Cost of Sales
57-1400	Resale MRC High-Bandwidth Gene	Cost of Sales
57-1500	Resale MRC Advanced Products G	Cost of Sales
57-1600	Resale MRC MISC General Produc	Cost of Sales
57-2000	Resale OCC General General Pro	Cost of Sales
57-2100	Resale OCC DS1 General Product	Cost of Sales
57-2200	Resale OCC POTS General Produc	Cost of Sales
57-2400	Resale OCC High-Bandwidth Gene	Cost of Sales
57-2500	Resale OCC Advanced Products G	Cost of Sales
57-2600	Resale OCC MISC General Produc	Cost of Sales
57-3000	Resale LPC General General Pro	Cost of Sales
57-3100	Resale LPC DS1 General Product	Cost of Sales
57-3200	Resale LPC POTS General Produc	Cost of Sales
57-3400	Resale LPC High-Bandwidth Gene	Cost of Sales
57-3500	Resale LPC Advanced Products G	Cost of Sales
57-3600	Resale LPC MISC General Produc	Cost of Sales
57-4000	Resale Tax General General Pro	Cost of Sales
57-4100	Resale Tax DS1 General Product	Cost of Sales
57-4200	Resale Tax POTS General Produc	Cost of Sales
57-4400	Resale Tax High-Bandwidth Gene	Cost of Sales
57-4500	Resale Tax Advanced Products G	Cost of Sales
57-4600	Resale Tax MISC General Produc	Cost of Sales
57-5000	Resale Surcharge General Gener	Cost of Sales
57-5100	Resale Surcharge DS1 General P	Cost of Sales
57-5200	Resale Surcharge POTS General	Cost of Sales
57-5400	Resale Surcharge High-Bandwidt	Cost of Sales
57-5500	Resale Surcharge Advanced Prod	Cost of Sales
57-5600	Resale Surcharge MISC General	Cost of Sales
57-6000	Resale USAGE General General P	Cost of Sales
57-6100	Resale USAGE DS1 General Produ	Cost of Sales
57-6200	Resale USAGE POTS General Prod	Cost of Sales
57-6400	Resale USAGE High-Bandwidth Ge	Cost of Sales
57-6500	Resale USAGE Advanced Products	Cost of Sales
57-6600	Resale USAGE MISC General Prod	Cost of Sales
57-7000	Resale MANUALDISPUTES General	Cost of Sales
57-7100	Resale MANUALDISPUTES DS1 Gene	Cost of Sales
57-7200	Resale MANUALDISPUTES POTS Gen	Cost of Sales
57-7400	Resale MANUALDISPUTES High-Ban	Cost of Sales
57-7500	Resale MANUALDISPUTES Advanced	Cost of Sales
57-7600	Resale MANUALDISPUTES MISC Gen	Cost of Sales
57-8000	Resale ADJUSTMENT General Gene	Cost of Sales
57-8100	Resale ADJUSTMENT DS1 General	Cost of Sales
57-8200	Resale ADJUSTMENT POTS General	Cost of Sales

## Account List

Account ID	Description	Type
57-8400	Resale ADJUSTMENT High-Bandwid	Cost of Sales
57-8500	Resale ADJUSTMENT Advanced Pro	Cost of Sales
57-8600	Resale ADJUSTMENT MISC General	Cost of Sales
57-9000	Resale MANUALADJUSTMENTS Gener	Cost of Sales
57-9100	Resale MANUALADJUSTMENTS DS1 G	Cost of Sales
57-9200	Resale MANUALADJUSTMENTS POTS	Cost of Sales
57-9400	Resale MANUALADJUSTMENTS High-	Cost of Sales
57-9500	Resale MANUALADJUSTMENTS Advan	Cost of Sales
57-9600	Resale MANUALADJUSTMENTS MISC	Cost of Sales